

them, on or before the first day of May, in the district or ward where the office or place of transacting the business of the said corporation is located, a list of the amount of capital actually paid in, or secured to be paid, excepting the amount held by the state, or by any literary, or charitable institution, incorporated by the laws of this state, together with a list of the several names, firms or corporations, entitled to the same, with their several and respective residences or places of location, and the portion or amount of stock or capital, to which they, and each of them, are entitled, set opposite their respective names, firms, or title of incorporations.

Sec. 12. *And be it enacted*, That it shall be the duty of each and every such cashier, secretary, treasurer, or clerk, as the case may be, to pay the tax imposed by this act upon the amount of all stock, or capital, as aforesaid, owned, held, or belonging to stockholders, who do not reside within the limits of this state, in semi-annual payments, to the treasurer of the shore on which the institution may be located, and to deduct the same from the dividends of the said stockholders, in proportion to the stock held by them respectively.

Sec. 13. *And be it enacted*, That if any such cashier, secretary, treasurer, or clerk, shall fail to comply with the provisions of this act, it shall be the duty of the treasurer of the shore, on which the default shall have been made, to cause the same to be assessed as other property, and the capital stock of such company or corporation, shall be made liable to double tax as provided by this act.

Sec. 14. *And be it enacted*, That for the discovery of all other property liable to assessment, every person, when required by the assessor of the district or ward, in which his or her property, or the property under his or her care and management lies, shall give a full and particular account thereof to such assessor, both as owner or possessor, in any and every case whatever, distinguishing in such account the par-